

**Illinois Department of Revenue
Regulations**

Title 86 Part 110 Section 110.145 Practice and Procedure for Hearings on Property Tax Matters Before the Illinois Department of Revenue
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TITLE 86: REVENUE

**PART 110
PROPERTY TAX CODE**

Section 110.145 Practice and Procedure for Hearings on Property Tax Matters Before the Illinois Department of Revenue

- a) All complaints, petitions or answers in any proceeding before the Department and every motion or application in relation thereto and all letters and telegrams shall be addressed to the Department at its office in Springfield.
- b) All applications for review of assessments made by the Department shall be in writing, and may contain a brief of the points and authorities relied upon, and shall be signed by the petitioner or applicant in person or by counsel. All subsequent communications, briefs and written arguments shall be likewise signed. Application for review and correction of any assessment shall be filed with the Department within 10 days from the date of publication of the assessment in the State "official newspaper". When application for review is made, the assessment decision complained of shall be further considered by the Department and notice shall be given of its decision by certified mail.
- c) An application for a hearing shall be filed by any party who feels aggrieved by a decision of the Department where review of an assessment has been made upon application or where an exemption decision has been made, and notice has been given of the Department's decision. Such application for hearing shall be in writing and shall be filed with the Department within 20 days after said decision has been rendered and notice thereof mailed. Petitions for hearing shall state concisely the mistakes alleged to have been made or the new evidence to be presented.
- d) The Department shall provide a reporter to make a transcript of the proceedings of the hearing, which transcript shall belong to the Department and become a part of its official record. A transcript of the record made at such hearing may be obtained upon payment of the charge set forth in Section 110.150 of this Part.
- e) All hearings before the Department will be held at the time and place designated by the Department. All such hearings shall be public.
- f) Only one copy of exhibits filed before the Department is required for exemption matters, but in other matters the Department shall require three copies.

- g) Hearings by the Department on tentative equalization factors under Section 17-20 of the Property Tax Code [35 ILCS 200/17-20] and on apportionment of taxes for taxing districts that lie in two or more counties under Section 18-155a [35 ILCS 200/18-155a] shall be conducted pursuant to Sections 17-20 and 18-155a, respectively, and are excluded from Section 110.145 and 86 Ill. Adm. Code 200.
- h) The following Sections of the Department rules relating to practice and procedure for hearings shall apply to proceedings conducted under this Part: 200.101, 200.105, 200.107, 200.110, 200.115, 200.120(a) and (c) only, 200.125, 200.130, 200.140(b), (c), (d) and (e) only, 200.145, 200.150, 200.155, 200.160(b), (c), (d), (e), (f), (g) and (h) only, 200.162, 200.165, 200.170, 200.185, 200.190, 200.195, 200.200, 200.210, 200.215, 200.220 and 200.225.

(Source: Amended 20 Ill. Reg. 13611, effective October 3, 1996)